

SECTION 2 - Service Description

SD-1.5.4 FUSF and Other Charges, Taxes and Fees

A FUSF percentage surcharge factor is assessed monthly on billed recurring interstate charges of end user services. For applicable FUSF Charges, see <https://www.fcc.gov/general/contribution-factor-quarterly-filings-universal-service-fund-usf-management-support>.

Rates and charges set forth in this Service Guide are exclusive of and Customer will pay all taxes (excluding those on AT&T's net income), surcharges, recovery fees, customs clearances, duties, levies, shipping charges and other similar charges (and any associated interest and penalties resulting from Customer's failure to timely pay such taxes or similar charges) relating to the sale, transfer of ownership, installation, license, use or provision of services provided by AT&T, except to the extent Customer provides a valid exemption certificate prior to the delivery of services.

Cost Assessment Charge

A Cost Assessment Charge (CAC) is assessed on a percentage basis against all billed revenue for business customers subscribing to AT&T Switched Ethernet Service. The CAC is established to recover property taxes. This charge is not a tax or fee that the government requires AT&T to collect from customers. The CAC will not apply to Federal, State or Local Government Accounts, or to any accounts identified in the billing systems of AT&T as being exempt from application of the Federal Universal Service Fund (FUSF).

<u>Service</u>	<u>Monthly % Rate</u>	
AT&T Switched Ethernet Service		
Alabama	7.00%	(I)
Arkansas	5.47%	
California	7.00%	
Florida	7.00%	(I)
Georgia	0.00%	
Illinois	4.70%	(I)
Indiana	4.87%	(R)
Kansas	7.00%	(R)
Kentucky	0.00%	
Louisiana	0.00%	
Michigan	2.76%	(R)
Mississippi	7.00%	(I)
Missouri	7.00%	(I)
Nevada	7.00%	(I)
North Carolina	7.00%	(I)
Ohio	0.00%	
Oklahoma	4.33%	(I)
South Carolina	7.00%	(R)
Tennessee	7.00%	(I)
Texas	7.00%	(I)
Wisconsin	7.00%	(I)